KPMG

E-invoicing developments timeline

Release: December 2024

Summary of changes

Newly added developments:

Country	Effective date
Bolivia	March 1, 2025
Boznia & Herzegovina	TBD
Ghana	TBD 2024
Hungary	January 1, 2025
Portugal	January 1, 2026
Saudi Arabia	April 1, 2025
United Arab Emirates	July 1, 2026
Vietnam	September 30, 2024

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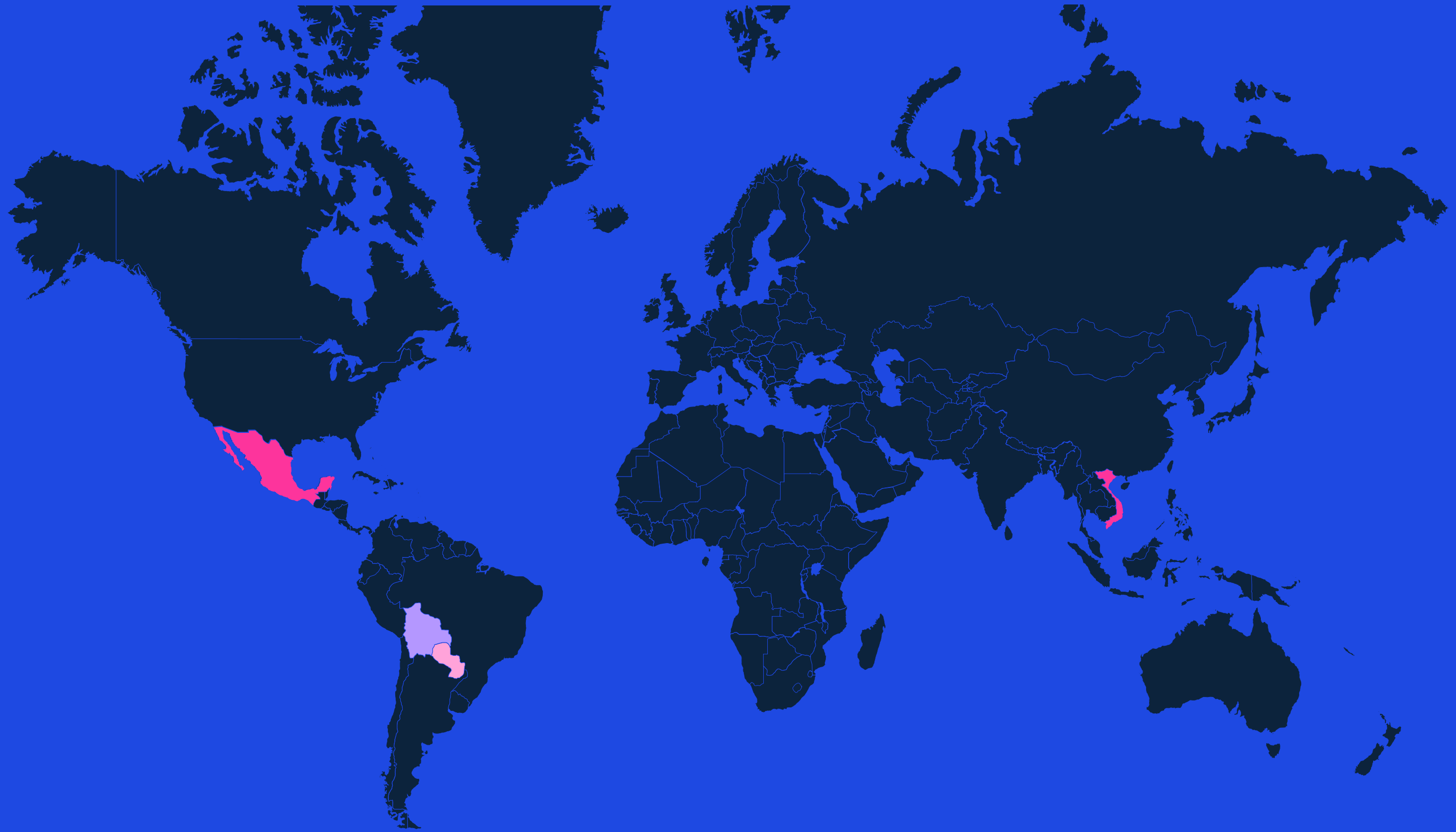
How to use the document

- Click on the forward arrow in the top right corner, or the circular button above, to begin.
- Click on the forward arrow to advance to the next slide (or scroll).
- On the 2024 page, click on each month to view the developments for that month.
- On the pages for 2024 to 2028, click on each year to view the upcoming developments for that year.

Note: You can navigate through all the months and years without clicking on the close buttion. Use the close button to hide contents on the right and countries and months on the left.

The content included in this timeline is provided for general informational purposes. Some of the statements included herein are pending confirmation from corresponding authorities. Therefore, they may change in the future.

E-invoicing developments 2024



January February March April May June July August September October November December

2024 2025 2026 2027 2024-2028 TBD dates

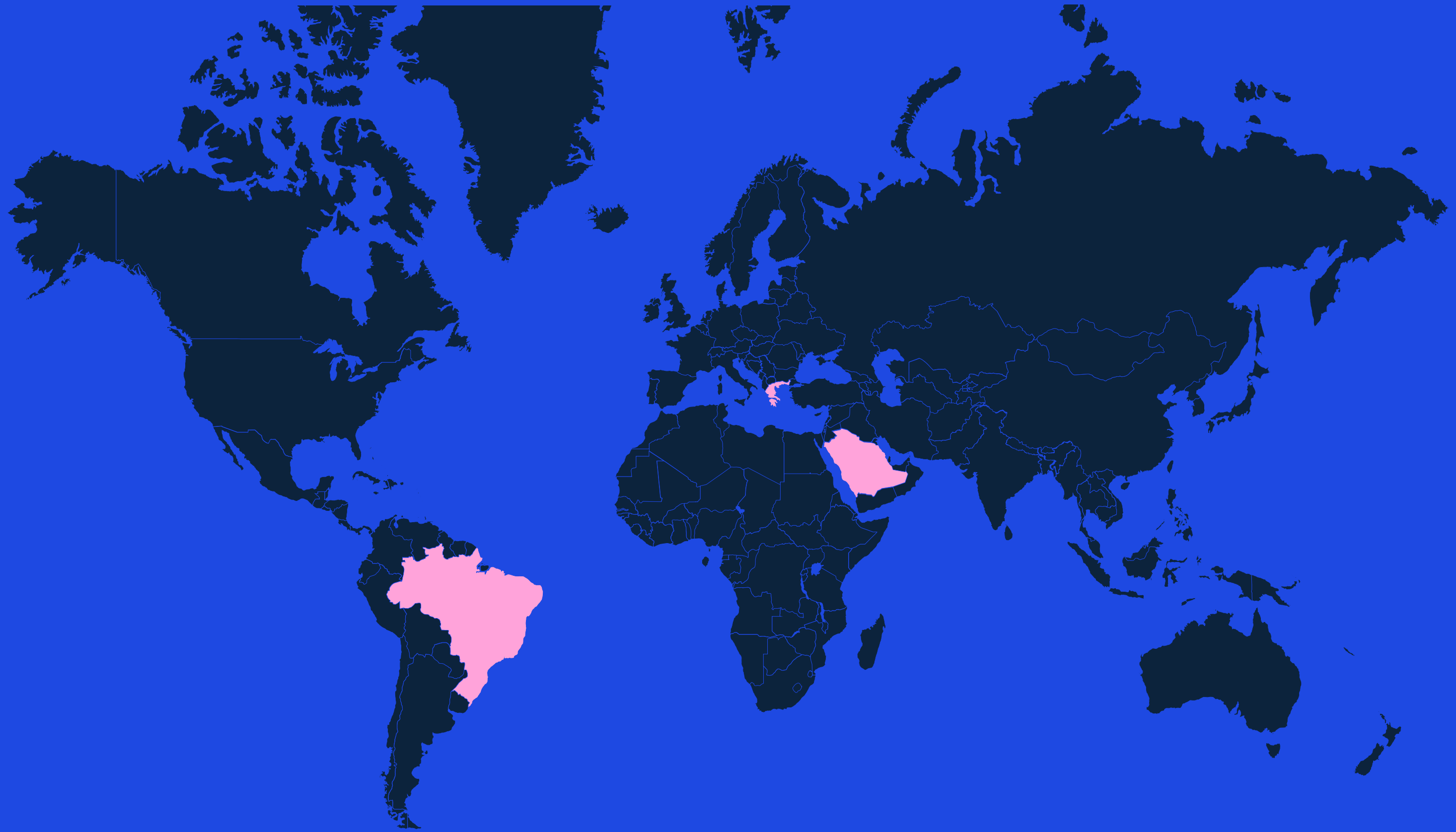
Bolivia
E-invoicing mandatory for taxpayers in Group 6 (B2B &B2C)[63]

Mexico
Mandatory use of e-transport CFDI version 3.0 (B2B & B2C)[7]

Paraguay
E-invoicing mandatory for taxpayers in Group 8 (B2B, B2C & B2G)[5]

Vietnam
E-invoicing mandatory for certain taxpayers (B2B & B2C)[11]

E-invoicing developments 2025



Brazil
New e-invoice for communication and telecommunication services (B2B & B2C)[41]

Greece
E-waybill mandatory for certain taxpayers (Phase 2-B2B)[80]

Saudi Arabia
- E-invoicing mandatory for taxpayers with revenue above SAR 3 million (Phase 2-B2B & B2C)[83]
- E-invoicing mandatory for taxpayers with revenue above SAR 2.5 million (Phase 2-B2B & B2C)[88] **(New)**

E-invoicing developments 2026

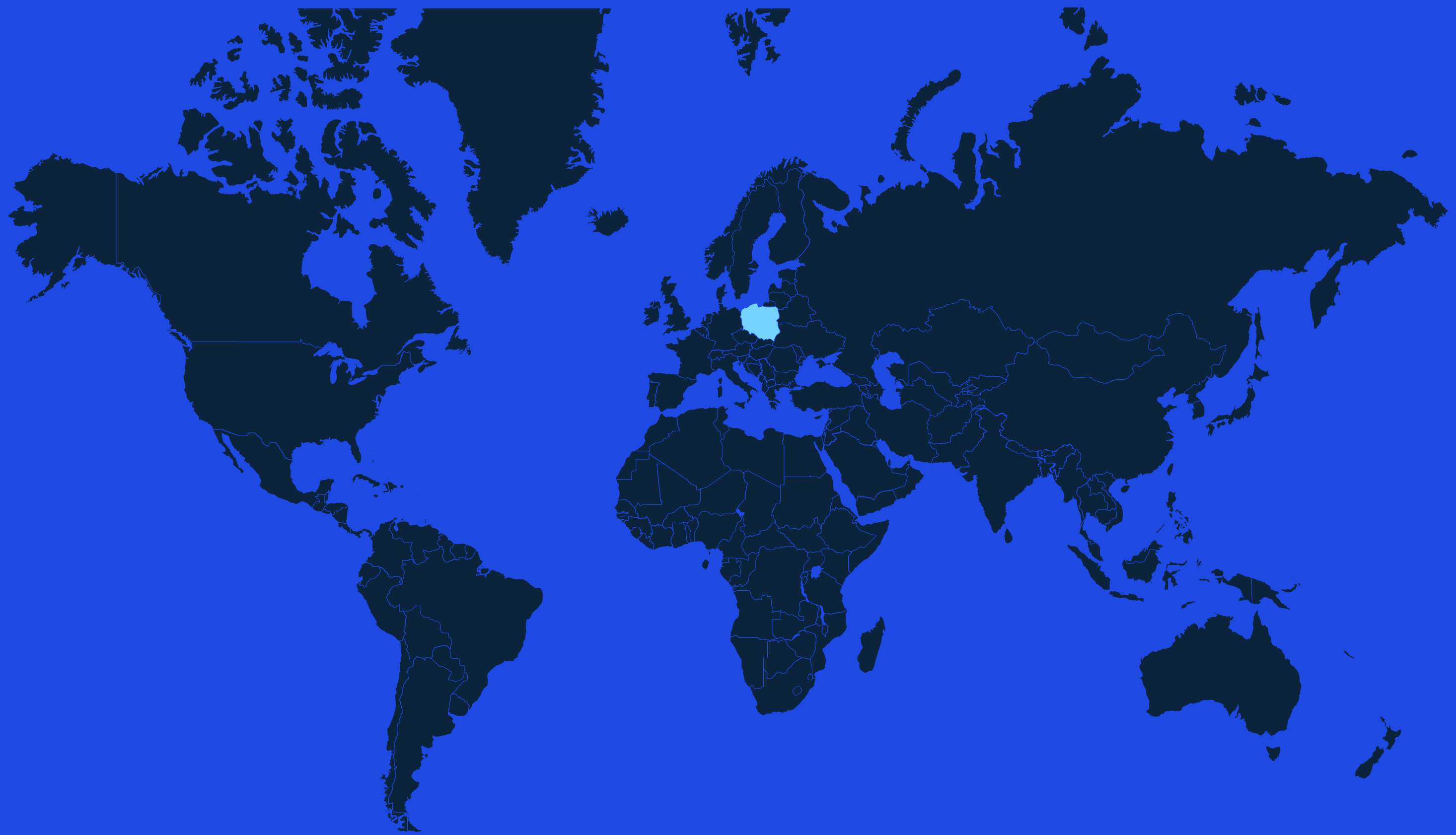
January
February
March
April
May
June
July
August
September
October
November
December

2024
2025
2026
2027
2024-2028 TBD dates

Denmark
E-bookkeeping mandatory for certain taxpayers (B2B & B2C)[42]

United Arab Emirates (New)
E-invoicing mandate "proposed" (B2B)[87]

E-invoicing developments 2027



January February March April May June July August September October November December

2024 2025 2026 2027 2024-2028 TBD dates

Poland
CIT e-reporting mandatory for all other taxpayers (B2B & B2C)[78]

List of countries with developments for 2024-2028

This page includes the list of countries that have announced developments, but they have a pending effective date (TBD).
Click on the year to visualize the developments.

2024 2025 2026 2027 2028

Germany
E-invoicing mandatory for all taxpayers (Phase 3-B2B)[2]

Israel
E-invoicing mandatory for taxpayers issuing invoices above NIS 5,000 (B2B & B2C)[70]

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